

# Govt. Shivalik College Naya Nangal

## Teaching Plan (2021-22)

**Class: B.COM Sem (I)**

**Paper: BUSINESS LAWS - 1**

**Name : Dr. PAYAL JASWAL**

Sr. No	Dates	Topics
1.	4-9 october	LAW OF CONTRACT (1872): Nature of contract, Classification; Offer and acceptance
2.	11-16 october	Capacity of parties to contract; Free consent
3.	18-23 october	Consideration; legality of object
4	25-30 october	Agreements declared void; Performance of Contract;
5	1-6 november	Discharge of contract, Remedies for breach of contract
6	8-13 november	Special Contracts: Indemnity; Guarantee; Bailment and Pledge; Agency
7	15-20 november	SALES OF GOODS ACT (1930): Formation of contracts of sale; Goods and their classification, price; conditions, and warranties
8	22-27 november	Transfer of Property in Goods; Performance of the Contract of Sales; Unpaid Seller and his Rights
9	29november-4 december	Sale by Auction; Hire Purchase Agreement.
10	6-11 december	MST Exams...

<b>11</b>	<b>13-16 december</b>	Partnership Act (1932): Nature and characteristics, Registration of Partnership firms, Types, Rights, Duties and Implied Authority. Mode of Dissolution
<b>12</b>	<b>18-24 december</b>	The Limited Liability Partnership Act (2008): Salient features and revision
<b>13</b>	<b>10-15 january</b>	LLP Agreement, Incorporation by Registration and revision
<b>14.</b>	<b>17-22 january</b>	Revision

## **Govt. Shivalik College Naya Nangal**

### **Teaching Plan(2021-22)**

**Class: B.COM (sem II)**

**Paper: BUSINESS LAWS – II**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
<b>1.</b>	<b>7-12 March</b>	Negotiable Instrument Act (1881): Definition of negotiable instruments, Features; Promissory Note: Bill of Exchange
<b>2.</b>	<b>14-19 March</b>	Cheque; Holder and Holder in the Due Course; Crossing of a cheque, Types of Crossing; Negotiation; Dishonour and discharge of negotiable instrument.
<b>3.</b>	<b>21-26 March</b>	The Consumer Protection: Salient features, Grievance redressal machinery. Act Recent changes in Consumer Protection Act

<b>4</b>	<b>28-02 April</b>	The Patent Act (1970): Introduction, Definitions, Kinds of Patents, Exclusive Marketing rights, Filing and Examination of Application
<b>5</b>	<b>04-09 April</b>	Term of Patent, Right of Patentee, Restoration of Lapse Patent, Surrender, Revocation and Infringement of Patent, Regulatory Authorities and Penalties.
<b>6</b>	<b>11-16 April</b>	The Factories Act, 1948: Objects and Definitions, Provisions Regarding Health, Safety and Welfare of Workers, Working Hours of Adults
<b>7</b>	<b>18-23 April</b>	Additional Provisions Regulating Employment of Women in a Factory, Employment of Young Persons And Children, Penalties and Procedures.
<b>8</b>	<b>25-30 April</b>	The Information Technology Act (2008): Objectives, Regulatory Authorities and Penalties , Fraud Prevention.
<b>9</b>	<b>02-07 May</b>	The Right to Information Act (2005): Definitions, Right to Information and Obligations of Public Authorities
<b>10</b>	<b>09-14 May</b>	The Central and State Information Commission, Powers
<b>11.</b>	<b>16-21 May</b>	Appeal and Penalties.
<b>12.</b>	<b>23-26 May</b>	Functions of the Information Commissions
<b>13.</b>	<b>27-06 June</b>	MST Exams...
<b>14.</b>	<b>07-15 June</b>	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

Class: B.COM Sem (III)

Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	1-4 september	Definitions, Distinction between Capital and Revenue and Introduction of Income tax
2.	6-11 september	Basis of charge
3.	13-18 september	Incidence of tax
4	20-25 september	Exempted incomes
5	27 sep – 1 october	Exempted incomes
6	4-9 october	Agriculture Income & its tax treatment
7	11-16 october	Agriculture Income & its tax treatment
8	18-23 october	Computation of Income from salaries and house property .
9	25-30 october	Computation of Income from salaries and house property .
10	1-6 november	Profit and gains from business and profession including Depreciation

11	8-13 november	Capital gains
12	15-20 november	Income from other sources
13	22-27 november	Carry forward and set off of losses
14.	29november- 4 december	Income of other persons to be included in assessee's total income.
15.	6-11 december	MST Exams...
16.	13-16 december	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

**Class: B.COM Sem (III)**

**Paper: PRINCIPLES OF BUSINESS MANAGEMENT**

**Name : Dr. PAYAL JASWAL**

Sr. No	Dates	Topics
1.	1-4 september	Introduction: Concept, nature, process and significance of management; An overview of functions of Management.
2.	6-11 september	Planning: Concept, process and types
3.	13-18 september	Decision making: Concept
4	20-25 september	Process of decision making
5	27 september – 1 october	Management by objectives.
6	4-9 october	Organising: Concept, nature, process and significance;

7	11-16 october	Authority and responsibility relationships.
8	18-23 october	Staffing: Nature, Scope and Process.
9	25-30 october	Motivation: Concept, Theories : Maslow, Herberg, McGregor.
10	1-6 november	Leadership: Concept and leadership styles,
11	8-13 november	Leadership theories
12	15-20 november	Nature, process, networks and barriers, Effective communication.
13	22-27 november	Controlling : Nature, importance, areas of control, control process.
14.	29november-4 december	Management of Change: Concept, Nature and process of planned change
15.	6-11 december	MST Exams...
16.	13-16 december	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

Class: B.COM (sem IV)

Paper: COMPANY LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-12 March	Company : Meaning, features, The Concept of Lifting of Corporate Veil, Emerging Types of Companies.
2.	14-19 March	Formation of Company –Promotion & Registration; Preliminary contracts;

3.	21-26 March	Memorandum of Association
4	28-02 April	Articles of Association
5	04-09 April	Prospectus
6	11-16 April	Shares & Share Capital
7	18-23 April	Book Building Process, Dematerialisation of Shares
8	25-30 April	ASBA System, Transfer & Transmission of Shares, Buyback of Shares. Directors
9	02-07 May	Members; Managerial remuneration,
10	09-14 May	Majority Powers and Minority Rights;
11.	16-21 May	Winding-up of the company.
12.	23-26 May	Borrowing Powers (including debentures)
13.	27-06 June	MST Exams...
14.	07-15 June	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

Class: B.COM (sem IV)

Paper: INCOME TAX LAW

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-12 March	Deductions out of gross total income
2.	14-19 March	Deductions out of gross total income
3.	21-26 March	Computation of total income in regard to income of individuals

4	28-02 April	Computation of total income in regard to income of individuals
5	04-09 April	HUF
6	11-16 April	HUF
7	18-23 April	Partnership firm & Companies.
8	25-30 April	Partnership firm & Companies.
9	02-07 May	Advance Payment of Tax; Deduction of tax at source
10	09-14 May	Income tax authorities and administration of the act,
11.	16-21 May	Assessment procedure, Appeal
12.	23-26 May	.Refunds and Penalties. E. Filing of return
13.	27-06 June	MST Exams...
14.	07-15 June	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

**Class: B.COM Sem (V)**

**Paper: INDIRECT TAXES**

**Name : Dr. PAYAL JASWAL**

Sr. No	Dates	Topics
1.	1-4 september	Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST



2.	6-11 september	Comprehensive structure of GST Model: Kelkar Shah Model
3.	13-18 september	Benefits and Limitations of GST. Registration, Procedure
4	20-25 september	Amendments and Cancellation. Time, Value and Place of Supply.
5	27 sep – 1 october	Levy & collection of GST; GST Council & Administrative authorities
6	4-9 october	Input tax credit, Tax invoices Debit & Credit Notes;
7	11-16 october	Accounts and records, Return Assessment and Payments of tax,
8	25-30 october	Inspection, search and seizure
9	1-6 november	E way bill offences & penalties
10	8-13 november	Appeal & Revision under GST.
11	15-20 november	Customs Act: Basic Concept, Types of Custom Duties, valuation of goods,
12	22-27 november	Procedure for import & export
13	29november- 4 december	Exemptions from Custom Duty.
15.	6-11 december	MST Exams...
16.	13-16 december	GST Portal & Network.

**Govt. Shivalik College Naya Nangal**

**Teaching Plan (2021-22)**

**Class: B.COM (sem V)**

**Paper: MANAGEMENT ACCOUNTING- I**

**Name : Dr. PAYAL JASWAL**

<b>Sr. No</b>	<b>Dates</b>	<b>Topics</b>
<b>1.</b>	<b>1-4 september</b>	<b>Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting.</b>
<b>2.</b>	<b>6-11 september</b>	<b>Utility of Management Accounting, Role of Management Accounting in decision making; Management Accounting Tools; Advantages and Limitations of Management Accounting.</b>
<b>3.</b>	<b>13-18 september</b>	<b>Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements</b>
<b>4</b>	<b>20-25 september</b>	<b>; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.</b>
<b>5</b>	<b>27 sep – 1 october</b>	<b>Fund Flow Analysis : Concept of Funds, Sources and Uses of Funds, Concept of Flow, Funds Flow Statement</b>
<b>6</b>	<b>4-9 october</b>	<b>Managerial uses of Funds Flow Analysis, Statement of Changes in working Capital, Funds Flow Statements</b>
<b>7</b>	<b>11-16 october</b>	<b>Funds Flow Statement</b>
<b>8</b>	<b>25-30 october</b>	<b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>
<b>9</b>	<b>1-6 november</b>	<b>Cash Flow Analysis : Indian Accounting Standard – 3, Cash Flow Statement.</b>
<b>10</b>	<b>8-13 november</b>	<b>Comparative Statements, Common size statements, and Trend analysis</b>

11	15-20 november	Ratio Analysis Profitability ratios, Turnover ratios, Liquidity ratios
12	22-27 november	Ratio Analysis , Solvency ratios; Calculation and interpretation of the ratios;
13	29november- 4 december	Ratio Analysis Advantage of Ratio Analysis; Limitations of Accounting Ratios.
14.	6-11 december	MST Exams...
15.	13-16 december	Revision

## Govt. Shivalik College Naya Nangal

### Teaching Plan (2021-22)

Class: B.COM (sem VI)

Paper: BUSINESS ENVIRONMENT

Name : Dr. PAYAL JASWAL

Sr. No	Dates	Topics
1.	7-12 March	Business Environment: Concept, importance and components, Internal and external environment, Micro and macro variables
2.	14-19 March	Income, Employment, Money Supply, Price Level, Interest rates, Savings and Investments,
3.	21-26 March	Trade and balance of payments. Movement and Interrelationship between different variables
4	28-02 April	Trends in Macro variables in India, Changing dimensions of business environment .
5	04-09 April	Indian Planning : Basic strategy of Indian planning, Current five year plan : objectives and basic framework
6	11-16 April	Resource allocation in five year plans; Achievements and failures of Indian planning. NITI Aayog: Role and functions.
7	18-23 April	Economic Environment - Elements of economic environment, Economic Systems: Capitalism, Socialism and Mixed Economy;

8	25-30 April	Role of Government: Growth and performance of public and private sector; Monetary and fiscal policy
9	02-07 May	New economic policy and its impact on Indian economy
10	09-14 May	Economic reforms, liberalization and structural adjustment programmes.
11.	16-21 May	International Environment: International trading environment (overview); Trends in India's Foreign trade;
12.	23-26 May	Foreign trade and economic growth; International economic groupings
13.	27-06 June	MST Exams...
14.	07-15 June	Revision

## **Govt. Shivalik College Naya Nangal**

### **Teaching Plan (2021-22)**

**Class: B.COM (sem VI)**

**Paper: MANAGEMENT ACCOUNTING II**

**Name : Dr. PAYAL JASWAL**

Sr. No	Dates	Topics
1.	7-12 March	CVP Analysis: Introduction, CVP Assumptions and Uses; Break-Even Analysis: BE Point
2.	14-19 March	Margin of Safety, and maintaining a desired level of profit; Graphical presentation of CVP Relationship; Profit Graph.
3.	21-26 March	Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal and differential costing as a tool for decision making;
4	28-02 April	Marginal Costing Techniques; Marginal Cost and Product Pricing; Change of Product Mix;

<b>5</b>	<b>04-09 April</b>	Make or Buy Decisions; exploring new markets; Shut Down Decisions.
<b>6</b>	<b>11-16 April</b>	Budgeting for Profit Planning and Control: Meaning of Budget and Budgetary control; Objectives; Merits and Limitations; Types of Budgets
<b>7</b>	<b>18-23 April</b>	The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget
<b>8</b>	<b>25-30 April</b>	Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.
<b>9</b>	<b>02-07 May</b>	Fixed and flexible budgeting; Control ratios; Zero base budgeting; Performance budgeting; Responsibility accounting.
<b>10</b>	<b>09-14 May</b>	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantages and Application;
<b>11.</b>	<b>16-21 May</b>	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
<b>12.</b>	<b>23-26 May</b>	Variance analysis: Material, Labour and Overhead Variances (two-way analysis).
<b>13.</b>	<b>27-06 June</b>	MST Exams...
<b>14.</b>	<b>07-15 June</b>	Revision